

AMENDMENT UNDER 37 C.F.R. § 1.116

Application No.: 10/029,204

Atty Docket No.: Q63141

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the present title with the following rewritten title:**

**MAGNETIC RECORDING MEDIUM UTILIZING A MULTI-LAYERED SOFT MAGNETIC  
UNDERLAYER, METHOD OF PRODUCING THE SAME AND MAGNETIC RECORDING  
AND REPRODUCING DEVICE**